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**ABSTRACT OF THE DISCLOSURE**

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An improved ten-layer performance polarized lens for sunglasses. The lens design maximizes the benefit to watermen, giving them a combination of outer hydrophobic overcoat to protect the lens from seawater and smudging, multi-layer dielectric mirror which further reduces glare and overall light transmission, two layers of high-contrast blue-blocking amber or color-discriminating grey ophthalmic CR-39 plastic or polycarbonate, sandwiching a polarizing layer. The foregoing layers are arranged to provide a balanced light transmission profile optimum for use on the water in which 100% of UV-A & B light is absorbed to at least 400nm. An alternative embodiment is described in which a Rugate filter is incorporated in place of or in addition to the multi-layer dielectric mirror. The resulting watermens' dielectric-mirrored sunglass lens reduces both overall light transmission and ocular photochemical damage, and is available in either high-contrast blue-light blocking amber or grey coloration.